

ID: CCA\_2009061710194837

Number: **200930047**

Office:

Release Date: 7/24/2009

UILC: 6223.00-00

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**From:**

**Sent:** Wednesday, June 17, 2009 10:19:50 AM

**To:**

**Cc:**

**Subject:** RE: Followup with a conversation you had with

You don't need to issue NBAPs to an indirect partner if we already sent notice to the pass-thru partner who was required to forward to the notice under section 6223(h). Under section 6223(c)(3) we only have to issue the NBAP to the indirect partner if the indirect partner is identified in accordance with the regulations at least 30 days before the NBAP was issued to the TMP. Treas. Reg. 301.6223(e)-1(b)(ii).

[REDACTED]